

**Illinois Department of Revenue  
Regulations**

**Title 86 Part 370 Section 370.120 Incorporation of Retailers' Occupation Tax  
Regulations by Reference**

**TITLE 86: REVENUE**

**PART 370  
METRO EAST MASS TRANSIT DISTRICT  
RETAILERS' OCCUPATION TAX**

**Section 370.120 Incorporation of Retailers' Occupation Tax Regulations by Reference**

To avoid needless repetition, the substance and provisions of all Retailers' Occupation Tax Regulations (86 Ill. Adm. Code 130), except Subpart A as it pertains to rate, are incorporated herein by reference and made a part hereof.

(Source: Amended at 15 Ill. Reg. 5805, effective April 5, 1991)